

**AMENDMENTS TO THE SPECIFICATION:**

*Please amend paragraph [0002] as follows:*

0002] The present invention ~~directs~~ is directed to an image processing apparatus for manipulating an image, such as copier, printer, scanner and so on.

*Please amend paragraph [0045] as follows:*

[0045] First, a JPEG 2000 file input into Codec 4 is deformatted. In this deformatting process, an encoded string of JPEG 2000 file is analyzed, and a ROI information described on header contained in strings of JPEG 2000 file is read. As will hereinafter be described in detail, in general, a JPEG 2000 file including ROI is encoded with quantized values of wavelet transform coefficient which correspond to ROI being shifted to Most Significant Bit (MSB) side by "S" bits in relation to that of non-ROI. The ROI information described above is of representing bit ~~sift~~ shift amount "S" by which the transform coefficient corresponding to ROI is shifted.

*Please amend paragraph [0047] as follows:*

[0047] Based on the transform coefficient obtained as described above, a ROI is analyzed. As will hereinafter be described in detail referring to Fig. 8, first, an existence status of ROI within tile in progress is detected and it is determined whether it is a ROI tile, a non-ROI tile or a ROI boundary tile. Then, based on the determination result and the ROI information read in file inputting, a transform coefficient is obtained, which is generated by shifting the transform coefficient after coefficient bit demodeling by a bit shift amount (for example, bit ~~sift~~ shift amount "S").